



# भारत का राजपत्र

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इस भाग में निम्न पृष्ठ संख्या दी जाती है जिससे कि यह ग्रन्ति संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed  
as a separate compilation.



### MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 15th October, 1990/Asvina 23, 1912 (Saka)

### THE FINANCE (AMENDMENT) ORDINANCE, 1990

No. 6 of 1990

Promulgated by the President in the Forty-first Year of the  
Republic of India.

An Ordinance to amend the Finance Act, 1990.

WHEREAS Parliament is not in session and the President is satisfied  
that circumstances exist which render it necessary for him to take im-  
mediate action;

Now, THEREFORE, in exercise of the powers conferred by clause (1)  
of article 123 of the Constitution, the President is pleased to promulgate  
the following Ordinance:—

1. (1) This Ordinance may be called the Finance (Amendment) Ordinance, 1990.

(2) It shall come into force at once.

Short title  
and com-  
mence-  
ment.

Amend-  
ment of  
section 2.

2. In section 2 of the Finance Act, 1990 (hereinafter referred to as the principal Act),—

12 of 1990.

(a) in sub-section (5), for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(b) in sub-section (6), for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(c) in sub-section (7), in the second proviso, for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(d) in sub-section (8), in the proviso, for the words "eight per cent.", the words "fifteen per cent." shall be substituted.

Amend-  
ment of  
First  
Schedule.

3. In the First Schedule to the principal Act,—

(a) in Part II, under the heading "Surcharge on income-tax", for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(b) in Part III,—

(i) in Paragraph A,—

(1) in Sub-Paragraph I, under the heading "Surcharge on income-tax", for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(2) in Sub-Paragraph II, under the heading "Surcharge on income-tax", for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(ii) in Paragraph B, under the heading "Surcharge on income-tax", for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(iii) in Paragraph C,—

(1) in Sub-Paragraph I, under the heading "Surcharge on income-tax", for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(2) in Sub-Paragraph II, under the heading "Surcharge on income-tax", for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(iv) in Paragraph D, under the heading "Surcharge on income-tax", for the words "eight per cent.", the words "fifteen per cent." shall be substituted;

(v) in Paragraph E, under the heading "Surcharge on income-tax", for the words "eight per cent.", the words "fifteen per cent." shall be substituted.

43 of 1961 .

4. Notwithstanding anything contained in the Income-tax Act, 1961, the surcharge payable under Part III of the First Schedule to the principal Act, as amended by this Ordinance, in respect of the instalment of advance tax paid or payable on the 15th day of September, 1990, shall be payable on or before the 15th day of November, 1990.

Payment  
of sur-  
charge at  
enhanced  
rate on  
advance  
tax.

R. VENKATARAMAN,

*President.*

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V. S. RAMA DEVI,

*Secy. to the Govt. of India.*

